

1-1 By: Darby (Senate Sponsor - Huffman) H.B. No. 3086
 1-2 (In the Senate - Received from the House May 9, 2013;
 1-3 May 10, 2013, read first time and referred to Committee on Finance;
 1-4 May 20, 2013, reported favorably by the following vote: Yeas 14,
 1-5 Nays 0; May 20, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20			X	
1-21	X			
1-22	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to an optional exemption from the diesel fuel tax for
 1-26 materials blended with taxable diesel fuel.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 162.204, Tax Code, is amended by adding
 1-29 Subsection (g) to read as follows:

1-30 (g) In lieu of claiming the exemption and complying with the
 1-31 labeling requirements provided by Subsection (a)(9), a person to
 1-32 whom Section 162.201 applies may elect to collect and remit the tax
 1-33 otherwise imposed under this subchapter on the materials described
 1-34 by Subsection (a)(9) as if the materials were taxable diesel fuel.
 1-35 The labeling requirements provided by Subsection (a)(9) do not
 1-36 apply to a dealer who sells taxable diesel fuel blended with
 1-37 materials described by Subsection (a)(9) on which tax has been paid
 1-38 as provided by this subsection. Materials described by Subsection
 1-39 (a)(9) on which tax has been paid as provided by this subsection are
 1-40 not exempt from tax under Subsection (a)(9) on a subsequent sale,
 1-41 and a license holder or other purchaser is not entitled to a refund
 1-42 or credit under Subsection (a)(9) for a purchase of taxable diesel
 1-43 fuel blended with those materials.

1-44 SECTION 2. The change in law made by this Act does not
 1-45 affect tax liability accruing before the effective date of this
 1-46 Act. That liability continues in effect as if this Act had not been
 1-47 enacted, and the former law is continued in effect for the
 1-48 collection of taxes due and for civil and criminal enforcement of
 1-49 the liability for those taxes.

1-50 SECTION 3. This Act takes effect September 1, 2013.

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